



# STATE OF IDAHO

## DEPARTMENT OF AGRICULTURE

C.L. "BUTCH" OTTER  
Governor  
CELIA R. GOULD  
Director

February 13, 2008

H. Wes Bills, MA 1  
Nevada Department of Agriculture  
350 Capitol Hill Avenue  
Reno, NV 89502

Dear Mr. Bills:

Our records indicate that your organization was a subrecipient of federal funds awarded to the Idaho Department of Agriculture during the fiscal year **July 1, 2006 through June 30, 2007**. The Federal Office of Management and Budget, Circular A-133 "Audits of States, Local Governments and Non-Profit Institutions," requires that recipients of federal awards ensure that subrecipients receiving \$500,000 or more in total federal dollars comply with audit requirements of the Circular. Accordingly, please complete this letter and return any required documents.

If your A-133 audit is completed or you are not subject to the provisions of A-133:

☒ We have completed our A-133 audit for fiscal year 2007. The audit indicated no material noncompliance with applicable federal laws and regulations. There were no matters involving internal control that are considered to be material weaknesses or reportable conditions. There are no unresolved prior year findings. We are, therefore, NOT enclosing a copy of the report.

☐ The report disclosed material instances of non-compliance, material weaknesses and/or reportable conditions. Enclosed is a copy of the audit report package discussed in OMB Circular A-133, Section .320(c) which includes:

1. Financial statements and schedule of expenditures of federal awards
2. Auditor's report on compliance and internal controls
3. Summary schedule of prior audit findings
4. Corrective action responses or plans

☐ We are not subject to the requirements of A-133 because we:

- ☐ Receive less than \$500,000 in total federal support
- ☐ Are a for-profit organization
- ☐ Are exempt for other reasons (explain below).

If your A-133 audit is not yet complete:

☐ Our A-133 audit is not yet complete. We expect the audit to be completed by \_\_\_\_\_. Upon completion, we will provide you with written certification that no material instances of non-compliance, no material weaknesses, or other reportable conditions were indicated, or we will send a copy of the reporting package required by Circular A-133 Section .320(c).

A-133 Contact: H. Wes Bills Title: Management Analyst I  
Address: 350 Capitol Hill Ave, Reno NV 89403 Phone: 775-688-1180 Ext 267  
E-mail: wbills@agri.state.nv.us Date: March 28, 2008

Signature:

 3-28-08

Rick Gimlin, Deputy Director

If you have questions, please contact me at (208) 332-8681. Please complete the above and return within 30 days to the following address:

Linda Georgiev  
Fiscal Office  
Idaho Department of Agriculture  
P.O. Box 790  
Boise, ID 83701-0790

Thank you for your assistance and cooperation.

Sincerely,



Linda Georgiev  
Sr. Financial Specialist